



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant : PENG  
Application No. : 10/673,425  
Filed : September 30, 2003  
Title : IMPROVED SINGLE MAGNETIC CIRCUIT  
DUAL OUTPUT SPEAKER  
Group Art Unit : 2643  
Examiner : P. Dabney  
Docket No. : BHT/3179-27

**MAIL STOP AMENDMENT**

Honorable Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

**TRANSMITTAL COVER SHEET**

Sir:

Transmitted herewith for filing are the following:

1. AMENDMENT - in response to Office Action of December 14, 2004.

The Commissioner is hereby authorized to charge any fees which may be required for the filing of this document to Deposit Account No. 501874.

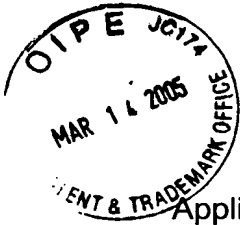
Respectfully submitted,

Date: March 14, 2005

By:

  
Bruce H. Troxell  
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Sir:

In response to the Office Action of December 14, 2004, please amend the above-identified application as follows: